IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WP No. 18802 of 2006

Between :

Gandla Pedda Subba Reddy and two others .. Petitioner

And

The Special Deputy Collector (LAO),
S.R.B.C., Nandyal, Kurnool District
And another

Dated : 13h September, 2006

ORAL ORDER : (per JC,J)

The issue involved in this writ petition is no more *res integra* and covered by a Division Bench judgment of this Court dated 12th April, 2001. The Division Bench in turn relied upon an earlier decision of a Division Bench of this Court in WP No. 3934 of 1989, dated 13.12.1995.

Heard Sri S.R.Ashok, learned Senior Standing Counsel.

The operative portion of the order of the Division Bench in WP No. 6543 of 2001 is as follows :

> "The Income Tax Rules prescribe Form 15 H for the purpose of Sub-section (1A) of Section 197-A of the Act. The particulars in the said Form with appropriate modifications shall be filed in duplicate by each of the petitioners before the Land

Acquisition Officer within four weeks from today. One being satisfied that the necessary particulars are furnished, the Land Acquisition Officer i.e., 2nd respondent shall file before the Court of Principal Subordinate Judge, Kurnool a Memo to the effect that in view of the declaration furnished by the petitioners under sub-section (1A) of Section 197-A of the Act, the tax deduction under Section 194-A of the Act need not be effected and that the amount representing the interest payable on the enhanced compensation can be disbursed to the parties concerned without any deduction towards income-tax, if for any reasons the Land Acquisition Officer feels that the particulars furnished as per sub-section (1A) of Section 197-A read with Form 15 H are not adequate or complete, the petitioners concerned may be directed to rectify the deficiencies within a period of two weeks from the date of receipt of the communication. The Land Acquisition Officer shall also send copies of declaration to the Chief Commissioner of Income-Tax as required by Sub-section (2) of Section 197-A of the Act.

We may record that the learned counsel for the petitioners has expressed no objection to comply with the procedure prescribed under Sub-section (1A) of Section 197-A of the Act."

In the circumstances, this writ petition is also disposed of with the direction similar to the directions extracted above. Writ Petition is accordingly disposed of.

(J.CHELAMESWAR, J)

(D.APPA RAO,J)

13th September, 2006.

Knk